

STATE OF ARKANSAS

AR1000RC5

Certificate for Developmentally Disabled Individual

INDIVIDUAL INCOME TAX RETURN

Taxpayer's Name: (as shown on return).

Social Security Number:

This certificate must be completed in its entirety to receive the \$500.00 developmentally disabled individual credit. It must be attached to your Individual Income Tax Return the first time the credit is taken. It is good for five (5) years from the date the original tax credit is filed. At the end of five (5) years you must have a new certificate completed and attached to your Individual Income Tax Return. The credit is in addition to your regular dependent tax credit.

To take advantage of this tax credit the taxpayer and/or child must meet all of the following conditions:

1. The individual shall include a person of the taxpayer's blood or an adopted child without regard to chronological age or a dependent within the meaning of §26-51-501(a)(3)(B).
2. The individual must be dependent on the taxpayer for more than fifty percent (50%) of his/her maintenance, support, and care in the taxpayer's home. He/she must be mentally or physically deficient to the extent that he/she is incapable of managing himself/herself or his/her affairs and must be eligible for admission to one of the Arkansas Human Development Centers.
3. The individual has NOT resided in any of the Arkansas Human Development Centers more than six (6) months of the tax year.
4. The individual must be unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to result in death, or has lasted or can be expected to last for a continuous period of not less than twelve (12) months. A physical or mental impairment is an impairment that results from anatomical, physiological, or psychological abnormalities which are demonstrable by medically acceptable clinical or laboratory diagnostic techniques.
5. This \$500.00 is not being claimed by any other taxpayer.

Individual's Name

Social Security Number

Relationship to Taxpayer

Diagnosed Disability

I.Q. Score (if required)

Does the individual reside in your home
more than six (6) months of every year?

☐ Yes☐ No

The above child has been diagnosed as developmentally disabled by a medical doctor, licensed psychologist or a licensed psychological examiner.

I certify that the information listed above is true and correct.

Doctor or Examiner's Signature

Date

Doctor or Examiner's Name

Office Phone

Street Address

City

State

Zip

Taxpayer's Signature

Date